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government. The character of the book as well as the purpose of the author, is, however, aptly expressed in the subtitle: *An Essay on Policy and Opinion*. Dowell makes comparatively little attempt to bring out tendencies of taxation and none at all to explain them. The present author, on the other hand, although he makes some real contributions upon the interregnum and the direct taxes of the seventeenth century, where Dowell falls short, in the main concerns himself little with details of taxation but seeks rather to discover the policy of government as revealed in the records and as amplified and explained by the opinions and motives of those who have supported or opposed the various schemes of taxation that have from time to time won the support of an English parliament. Always, apparently, the question is uppermost in the author's mind: What lies behind the avowed policy of government?

The work is an important contribution, although in the present state of scholarship upon this subject, as the author admits, many of his conclusions can be accepted only as provisional. The great book on the "History of Taxation," that shall treat directly and exhaustively the many questions that are here only touched, that shall consider the great questions of distribution and of underlying political and social opinion with correlation of the results of work in other fields of social history—this book has not yet been written. And yet when the moment comes to undertake such a work, this little essay of less than 200 pages will not be forgotten.

BENJAMIN TERRY.

British Incomes and Property. The Application of Official Statistics to Economic Problems. By J. C. STAMP. Studies in Economics and Political Science. No. 47 in the Series of Monographs by Writers Connected with the London School of Economics and Political Science. (London: P. S. King and Son, Ltd. 1916. Pp. xvi, 538. 12s. 6d.)

The author of this work is of the Inland Revenue Department and brings to bear upon the problems treated an intimate practical knowledge of the statistics of the income tax and inhabited house duty. The work is largely statistical and its main purpose is to serve as a guide to the interpretation of the Inland Revenue Reports, the figures of which are based upon an intricate

legal code and have always presented formidable difficulties to the investigator.

As outlined by the author, there are three main practical aims of the monograph: first, to describe the subject-matter and to formulate definitions of all the "conventions" of the tax in such a way that their bearing upon statistical and economic investigation shall be clear; second, an attempt has been made to obtain historic continuity in the figures, and to furnish tables, based upon the official returns, which shall bridge the gaps or "breaks" caused by changes in the legal and administrative basis of assessment, so that a real comparability may exist between years widely separated; and, in the third place, the work cites many concrete illustrations of the practical difficulties connected with the use of these statistics for economic investigation, and points out where, in the judgment of the author, various statisticians and economists have erred, or, on the other hand, have most closely approximated the truth.

Though the author is a revenue official, he explicitly disclaims that the work is official or that it pretends to authority, or that he has even attempted to make it "readable" in the ordinary sense; rather, the attempt has been to provide a work useful for reference, and valuable in *conjunction* with current official reports, or in partial *substitution* for the older official tables.

The most lasting impression that this study makes upon the reader is that British tax and property statistics are very different from what they seem; in fact, that the presumption is that they never mean what they appear to mean, and that any use of them by the uninitiated is sure to result in erroneous or useless conclusions, or worse. Tax statistics are *sui generis*. Census and general registration details, and particulars of foreign trade can be schemed and, broadly speaking, are actually designed to serve purely statistical ends; but tax statistics are mere by-products of a system designed, maintained, and modified on legal and administrative lines, with a view to its efficiency as an engine of taxation. Nowhere is there an attempt at statistical convenience or completeness. When we recall that, for many years, the income tax was considered a temporary expedient and hence not carefully systematized, that for a long time its administration was largely under local rather than central supervision, that frequent changes were made in the law without any attempt at

statistical sequence, that terms got farther and farther away from their original connotations and became more and more technical, then we can easily understand that the statistics are full of pitfalls for the inexperienced and unwary.

The monograph impresses the reviewer as the careful and reliable work of one well prepared to do it and as a contribution to economic history well worth making, though it is probable that very few, other than a small number of English economists and statisticians who have made a long study of the same subject, are qualified to pass upon its accuracy throughout. The work will probably be used very little by laymen or by others than economists and sociologists, though it should prove of great value to the latter.

One could wish that it gave more conclusive answers to a number of the questions which it raises and which have been raised so many times before; among them, such questions as those relating to the distribution of income, the division of income and property into categories, the accuracy of this or that class of income or property as a test of capacity, the prosperity of agriculture, the amount of real unearned increment, the taxable capacity of Ireland, the influence of absenteeism, progressive and differential capacity of individual incomes, and many other economic and social questions. But at the outset the author warns that it is not his purpose to carry economic investigations to their final conclusions; that it is the aim to provide new or improved tools rather than to use them when made. This aim seems entirely worthy and to have been very successfully accomplished in this case.* Despite this success, however, and despite the explanations of the author, most readers will have a lingering feeling that Barker's criticism of MacDougall has some relevancy in the present instance: "He seems to do a great deal of packing in preparation for a journey on which he never starts."

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Das moderne Zollschutzsystem; seine wissenschaftlichen Befürworter und Gegner in Deutschland seit den siebziger Jahren des XIX. Jahrhunderts. By FRITZ MENDER. (Zurich: Art. Institut Orell Füssli. 1916. Pp. xviii, 232. 4.20 M.)

Dr. Mender's book reviews systematically and concisely the controversy which for the past forty-five years has been waged